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Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Financing of the United Nations Mission for the Referendum in Western Sahara

Budget performance for the period from 1 July 2010 to 30 June 2011 and proposed budget for the period from 1 July 2012 to 30 June 2013 of the United Nations Mission for the Referendum in Western Sahara

Report of the Advisory Committee on Administrative and Budgetary Questions

Appropriation for 2010/11	$57,130,500
Expenditure for 2010/11	$57,102,100
Unencumbered balance for 2010/11	$28,400
Appropriation for 2011/12	$61,449,400
Projected expenditure 2011/12[a]	$59,675,400
Estimated unencumbered balance for 2011/12[a]	$1,774,000
Proposal submitted by the Secretary-General for 2012/13	$58,715,200
Recommendation of the Advisory Committee for 2012/13	$58,239,200

[a] Estimates as at 31 January 2012 (see annex I).

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I. Introduction

1. **The recommendation of the Advisory Committee on Administrative and Budgetary Questions in paragraph 33 below would entail a reduction of $476,000 to the proposed budget for the United Nations Mission for the Referendum in Western Sahara (MINURSO) for the period from 1 July 2012 to 30 June 2013 (A/66/681).**

2. The report of the Advisory Committee on cross-cutting issues related to peacekeeping operations is contained in document A/66/718. In the present report, the Committee deals with resources and other items that relate specifically to MINURSO.

3. In considering the performance report of MINURSO for the period from 1 July 2010 to 30 June 2011 (A/66/573), the Advisory Committee has taken into account the information on the implementation of the recommendations of the Board of Auditors related to the Mission (A/65/5 (Vol. II), chap. II) as referred to in paragraph 41 below. In addition, the report of the Advisory Committee on the Board's report on the United Nations peacekeeping operations for the period ended 30 June 2011 (A/66/5 (Vol. II)) is contained in document A/66/719. **The Advisory Committee continues to stress the value of the findings of the Board of Auditors and reiterates the need for the implementation of the Board's recommendations within the time frames specified by the Secretary-General.**

4. The documents reviewed and those used for background by the Advisory Committee in its consideration of the financing of MINURSO are listed at the end of the present report.

II. Budget performance for the period from 1 July 2010 to 30 June 2011

5. In its resolution 64/284, the General Assembly appropriated an amount of $57,130,500 gross ($54,722,400 net) for the maintenance of the Mission for the period from 1 July 2010 to 30 June 2011. Expenditures for the period totalled $57,102,100 gross ($54,417,400 net). The resulting unencumbered balance of $28,400, in gross terms, represents a 99.95 per cent implementation rate of resource utilization. An analysis of variances is provided in section IV of the performance report for the period from 1 July 2010 to 30 June 2011 (A/66/573).

6. The Advisory Committee notes from the budget performance report that a number of factors led to significant variances in resource requirements of the approved budget, which include additional requirements for civilian staff and air transportation that were accommodated through utilization of resources approved for activities mainly under operational costs (see A/66/573, paras. 16-18; see also paras. 8 and 24 below). Summary information on the redeployments of funds across groups is presented in section III.B and explained in paragraph 28 of the performance report.

7. The additional requirements were mainly attributable to (a) international staff ($908,200), owing primarily to an actual average vacancy rate of 8.3 per cent compared to the budgeted rate of 10 per cent, and higher-than-budgeted common staff costs; (b) national staff ($1,025,200), owing to an actual average vacancy rate

of 1.2 per cent compared to the 7 per cent rate reflected in the budget and a revised national staff salary scale that took effect on 1 October 2010, in addition to increased national staff grade levels as a result of a post classification exercise (see paras. 22 and 23 below); and (c) air transportation ($1,142,700), owing mainly to higher-than-budgeted contract costs for the rental and operation of fixed and rotary-wing aircraft, and higher aviation fuel costs.

8. The Secretary-General indicates that to fund the above-mentioned additional requirements under civilian personnel ($1,959,800) and air transportation ($1,142,700), the Mission deferred equipment acquisitions and construction projects to the 2011/12 budget period, which accounts for resource variances under facilities and infrastructure ($1,469,200), ground transportation ($1,344,000) and communications ($432,800). In addition, the Mission received equipment transferred from the United Nations Mission in the Central African Republic and Chad (MINURCAT) and the United Nations Mission in Nepal (UNMIN). Upon enquiry, the Advisory Committee was informed that the total value of assets transferred from MINURCAT to MINURSO amounted to $3.9 million, including assets related to communications, information technology, engineering, supply and transport. The Committee was also informed that the total value of assets transferred from UNMIN was $68,851.

9. The comments of the Advisory Committee on the information presented in the budget performance report (A/66/573) on individual objects of expenditure can be found, where relevant, in the discussion of the proposed budget for the period from 1 June 2012 to 30 June 2013 in section IV below.

III. Information on performance for the current period

10. The Advisory Committee was informed that, as at 21 February 2012, a total of $900,813,000 had been assessed on Member States in respect of MINURSO since its inception. Payments received as at that date amounted to $847,624,000, leaving an outstanding balance of $53,189,000. The Committee was also informed that an estimated $268,299 was owed for troop-cost reimbursements (from March 2011 to January 2012) and $159,876 for contingent-owned equipment (from November 2010 to January 2012). The Advisory Committee was further informed upon enquiry that, because of insufficient cash being available in the special account for MINURSO, the Organization had not been in a position to reimburse the troop-contributing countries for these periods. In respect of death and disability compensation, $318,000 had been paid for 11 claims since the inception of the Mission, and there were no pending claims.

11. **The Advisory Committee notes with concern that the cash position of the Mission as at 21 February 2012 was $700,000, which, as in the previous years, does not cover the three-month operating cash reserve of $15,238,000 (a shortfall of $14,538,000). In addition, as at the same date, the Mission had an outstanding loan of $7.5 million borrowed from the Special Account for the United Nations Protection Force. The Committee also reiterates its concern at the persistent precariousness of the financial situation of MINURSO and its impact on timely reimbursements to troop-contributing countries (see A/65/743/Add.5, para. 10). The Committee recalls the repeated calls by the**

General Assembly for all Member States to pay their assessed contributions in full, on time and without conditions (see General Assembly resolution 65/293).[1]

12. The Advisory Committee was informed that, as at 31 January 2012, the incumbency for MINURSO for the period from 1 July 2011 to 30 June 2012 was as follows:

	Posts authorized[a]	*Posts encumbered*	*Vacancy rate (percentage)*
Military and police personnel			
Military observers	203	196	3
Military contingents	27	24	11
United Nations police	6	5	17
Civilian personnel			
International staff	102	102	—
National staff	170	164	4
General temporary assistance			
National staff	2	2	—
United Nations Volunteers	20	19	5

[a] Represents the highest authorized strength for the period.

13. The Advisory Committee was provided with a table showing current and projected expenditures for the period from 1 July 2011 to 30 June 2012, with reasons for variances (see annex I). Expenditures for the period as at 31 January 2012 amounted to $39,207,200. At the end of the current financial period, the estimated total expenditures would amount to $59,675,400 against the appropriation of $61,449,400, leaving a projected unencumbered balance of $1,774,000.

IV. Proposed budget for the period from 1 July 2012 to 30 June 2013

A. Mandate and planned results

14. The mandate of MINURSO was established by the Security Council in its resolution 690 (1991). The most recent extension of the mandate, to 30 April 2012, was authorized by the Council in its resolution 1979 (2011). The mandate, planning assumptions and mission support initiatives are explained in paragraphs 2 to 14 of the proposed budget (A/66/681). The Mission is mandated to help the Security Council achieve an overall objective, namely, a just, lasting and mutually acceptable political solution that will provide for the self-determination of the people of Western Sahara. MINURSO will continue to maintain its headquarters in Laayoune and nine team sites throughout Western Sahara, in addition to a liaison office in Tindouf, Algeria. The organization charts of the Mission are contained in annex II to the proposed budget.

[1] See also resolutions 64/243, 62/236, 56/253 and 54/249.

15. Information with respect to partnerships and country team coordination is provided in paragraph 15 of the proposed budget. It is indicated that MINURSO provides logistical support, on a cost-reimbursable basis, to the confidence-building measures programme conducted by the Office of the United Nations High Commissioner for Refugees, which arranges family visit exchanges between the area west of the berm and the refugee camps in Tindouf, Algeria. It is also indicated that the Mission will continue to work closely with other stakeholders in the mission area, including the African Union.

B. Resource requirements

16. The proposed budget for MINURSO for the period from 1 July 2012 to 30 June 2013 amounts to $58,715,200, representing a decrease of $2,734,200, or 4.4 per cent, in gross terms, compared with the appropriation of $61,449,400 for 2011/12. The Advisory Committee notes that, if the proposed budget amount is compared with the projected expenditures of $59,675,400 for 2011/12 (see para. 13 above), the proposed resource reduction for 2012/13 amounts to $960,200. The proposed reduction mainly reflects the reduced provisions for operational costs, partially offset by the increased requirements for civilian personnel. The financial resource requirements and an analysis of variances are provided in sections II and III of the proposed budget (A/66/681).

17. For the 2012/13 period, budgeted voluntary contributions in kind would amount to $3,046,816, comprising contributions from the Government of Morocco ($2,736,793), the Government of Algeria ($284,825) and the Frente Polisario ($25,198) (A/66/681, sect. II.A). Furthermore, non-budgeted contributions under the status-of-mission agreement, in respect of accommodation, are estimated at $1,476,000, comprised of contributions from the Government of Morocco ($1,394,000) and the Government of Algeria ($82,000) (A/66/681, sect. II.B). **The Advisory Committee notes the continued voluntary contributions with appreciation.**

18. The proposed budget for MINURSO for 2012/13 provides for the planned deployment of 203 military observers, 27 military contingent personnel, 6 United Nations police, 100 international staff, 174 national staff and 2 staff on temporary positions, 16 United Nations Volunteers and 10 Government-provided personnel.

1. Military and police personnel

Category	*Approved 2011/12*[a]	*Proposed 2012/13*[a]	*Variance*
Military observers	203	203	—
Military contingents	27	27	—
United Nations police	6	6	—

[a] Represents the highest authorized strength for the period.

19. The estimated requirements for military and police personnel for 2012/13 amount to $6,515,100, a decrease of $152,000, or 2.3 per cent, compared with the appropriation for 2011/12. The proposed decrease is mainly attributable to reduced provisions for rations for military observers owing to lower projected requirements,

as well as lower estimates for death and disability compensation as no claims have been submitted over the past four years (A/66/681, para. 41). A delayed deployment factor of 2 per cent is applied to military observers and no delayed deployment factors are applied to military contingents or the United Nations police.

2. Civilian personnel

Category	*Approved 2011/12*	*Proposed 2012/13*	*Variance*
International staff	102	100	(2)
National staff	170	174	4
Temporary positions	2	2	—
United Nations Volunteers	20	16	(4)
Total	**294**	**292**	**(2)**

20. The estimated requirements for civilian personnel for 2012/13 amount to $24,374,300, an increase of $1,815,300, or 8 per cent, compared with the appropriation for 2011/12. The cost estimates for civilian staff reflects vacancy factors of 2 per cent for international staff, 5 per cent for national General Service staff and 2 per cent for United Nations Volunteers. The vacancy rates proposed are explained in paragraph 31 of the proposed budget (A/66/681).

21. The increased requirements for 2012/13 are related mainly to (a) national staff ($1,593,200), primarily attributable to the revised national staff salary scale and the higher average grade levels of the national staff based on the results of the post classification exercise; and (b) international staff ($438,000), mainly attributable to the revised salary scale for international staff and the increase in common staff costs. The higher requirements are partially offset by the reduced requirements resulting from the decrease of United Nations Volunteer positions from 20 to 16.

Post classification exercise

22. The Advisory Committee notes that the increased average grade levels for national staff, based on the post classification exercise, was one of the factors contributing to the additional resource requirements and related redeployment of funds across groups for 2010/11 (see also para. 6 above). The Committee was informed, upon enquiry, that Field Service and national General Service posts at the Mission had never been classified and that a Headquarters monitoring mission to MINURSO in June 2009 had recognized that the duties and responsibilities they performed had evolved since the inception of the Mission in 1991. The Mission submitted the request for the classification in March 2010, The post classification exercise was conducted in March and April 2010 but approved in July 2010, and implementation of the upgrades was made retroactive from 1 April 2010. It was not possible to foresee the salary increase resulting from the classification exercise before July 2010, at which time the budget for 2010/11 was already approved. As a result, the Mission had to redeploy funds from other groups to meet the increased requirements under national staff for 2010/11.

23. Upon enquiry, the Advisory Committee was further informed that the effect of the classification on national staff salaries was partly captured in the 2011/12 budget, but the magnitude was fully known only later owing to seniority

requirements of staff for posts classified one level higher, recruitment procedures for the posts classified two levels higher and final review of the classification. For this reason, the 2012/13 budget reflects further increases in the average grade level of national posts arising from that same post classification exercise. **The Advisory Committee is of the view that the impact of post classifications on subsequent financial periods should be better explained in future budget proposals in order to improve transparency.**

24. **While the Advisory Committee understands that the Mission could not have foreseen the outcome of the post classification exercise, it is nonetheless of the view that these exercises should be planned to allow, to the extent possible, financial requirements arising from them to be aligned with the budget cycles to which they relate, in order to avoid redeployment of significant funds from other groups and consequent impact on planned activities**. The Advisory Committee deals in more details with the issue of redeployments of funds across groups in peacekeeping missions in the context of its general report on the administrative and budgetary aspects of the financing of peacekeeping operations (A/66/718).

Recommendations on posts

25. As indicated in the table above, the proposed staffing level for 2012/13 represents a decrease of two posts. A detailed description of the changes proposed under component 3, support, is provided in the Secretary-General's report on the proposed budget (A/66/681). A summary of the proposed changes in staffing is presented in annex II to the present report, which includes the following changes under the support component:

(a) Abolition of 1 United Nations Volunteer position (Communications and Information Technology Section) and 1 national General Service post (Engineering Section);

(b) Conversion to 5 national General Service posts (Finance, Aviation and Transport Sections) of 2 Field Service posts and 3 United Nations Volunteer positions;

(c) Redeployment of 6 national General Service posts within the support component.

The Advisory Committee welcomes the proposed conversion from international to national posts, which should contribute to national capacity-building. The Committee recommends approval of the staffing proposals of the Secretary-General.

3. Operational costs

(United States dollars)

Apportioned 2011/12	*Proposed 2012/13*	*Variance*
32 223 300	27 825 800	(4 397 500)

26. The estimated operational requirements for 2012/13 amount to $27,825,800, a decrease of $4,397,500, or 13.6 per cent, compared with the appropriation for 2011/12.

27. The decrease is attributable mainly to lower requirements under:

(a) Ground transportation ($2,498,800): non-inclusion of provisions for the acquisition of vehicles owing to the extension of the useful life of existing vehicles for another two years, as well as the reduced provisions for vehicle workshop tools and equipment owing to their acquisition during the 2011/12 period, partially offset by increased requirements for maintenance and repair of vehicles received from MINURCAT and a higher average cost per litre of diesel fuel;

(b) Facilities and infrastructure ($1,285,700): reduced provisions for acquisition of generators, accommodation and office equipment, which were received from MINURCAT, lower requirements for spare parts and supplies owing to stock availability and lower requirements for alteration and renovation services which are mostly carried out during the 2011/12 period, partially offset by the provision for the construction of a heavy vehicle transport workshop;

(c) Air transportation ($778,000): lower rental and operation cost owing to the reduction in the number of rotary-wing aircraft (see para. 30 below), partially offset by a higher requirement for the rental and operation of fixed-wing aircraft to reflect actual costs and the increase in the average cost per litre of aviation fuel to $1 from $0.762 in the current period;

(d) Communication ($290,200): deferral of replacement of communications infrastructure equipment through extension of its useful life;

(e) Information technology ($150,300): deferral of replacement of information technology infrastructure equipment through extension of its useful life.

28. The reduced requirements are partially offset by higher requirements under other supplies, services and equipment ($620,700), which are mainly attributable to increased provisions for mine detection and clearing services owing to the expansion of mine-clearing operations and the deployment of an additional heavy mechanical mine-clearing machine for more complex and subsurface mine clearance (see also para. 36 below).

Ratios for vehicles and computers

29. The Advisory Committee notes from the proposed budget for 2012/13 that the reduced provisions under operational costs would include a decrease of $1.2 million achieved through extension of the useful life of assets such as vehicles and communications and information technology equipment (A/66/681, paras. 10 and 29). The Committee also notes from the information provided to it that the Mission's ratios for holdings of vehicles and computers are, under most categories, above the standard ratios established for peacekeeping operations. Upon enquiry, the Committee was provided with some explanations for the higher ratios for vehicles and computers currently maintained at the Mission. **The Advisory Committee, nevertheless, recommends that MINURSO review its holdings for vehicles and information technology equipment and make necessary adjustments to the current high ratios when planning requirements for future budgets.** The Committee's further comments on this issue are reflected in the context of its report on cross-cutting issues (A/66/718).

Air transportation

30. It is indicated that for 2012/13, MINURSO will reduce its fleet of rotary-wing aircraft from three to two while continuing to operate three fixed-wing aircraft, resulting in efficiency gains of $4.2 million (A/66/681, p. 14 and paras. 10 and 29). The Advisory Committee notes that the reduction in the rotary-wing aircraft fleet took effect in May 2011 (A/66/573, p. 16). The Committee also notes that in the proposed budget, the rationale for removing one rotary-wing aircraft from the fleet is not clearly presented, nor is information provided on how the Mission would mitigate any adverse impact on mandate delivery. Upon enquiry, the Committee was informed that two helicopters were adequate for the Mission's operations and that steps taken to mitigate any adverse impact included an increase in air reconnaissance hours and a reduction in the number of hours flown on administrative and logistical tasks (see also para. 41 below). **The Advisory Committee recommends that in reviewing air asset requirements for all peacekeeping operations, full justifications for changes proposed should be provided in future budget proposals, including information on steps to be taken to mitigate any unintended consequences so that mandate delivery is not adversely affected.**

31. It is indicated in paragraph 49 of the proposed budget (A/66/681) that owing to the reduced number of helicopters in operation the projected requirement for aviation fuel for 2012/13 would decrease from 3.9 to 3.3 million litres. In this connection, the Advisory Committee notes from the budget performance report that for 2010/11, actual aviation fuel consumption was 3,295,811 litres for three fixed-wing and three rotary-wing aircraft (with the removal of one rotary-wing aircraft from the fleet in May 2011) (A/66/573, p. 16). The Advisory Committee was informed upon enquiry that from 1 July 2011 to 29 February 2012, the actual fuel consumption was 1,907,644 litres for three fixed-wing and two rotary-wing aircraft (an average monthly consumption of 238,455 litres, which would lead to a projected annual consumption of approximately 2,861,466 litres). The Committee was also informed that for 2012/13, aviation fuel supply of 3,337,848 litres was proposed for the Mission's air fleet of three fixed-wing and two rotary-wing aircraft.

32. The Advisory Committee also enquired about the flight hours of the Mission's rotary-wing aircraft and was informed that the budgeted annual flight hours were 2,760 for 2010/11 and 2,730 for 2011/12 for three helicopters, and 1,920 for 2012/13 for two helicopters. The Committee notes that although the total budgeted annual flight hours for helicopters would decrease from 2,730 for 2011/12 to 1,920 for 2012/13, taking into consideration the removal of one helicopter, the annual flight hours per helicopter would increase from 910 for 2011/12 to 960 for 2012/13. The Committee was also informed of the proposed annual increase of 90 flight hours for the three fixed-wing aircraft.

33. **Taking into account the reduction of one in the number of rotary-wing aircraft, the current air fuel consumption trend and the proposed minor scale of increase in flight hours, the Advisory Committee is of the view that the Mission's aviation fuel requirements for 2012/13 should be set at a level similar to the projected consumption for 2011/12, which would reduce the proposed fuel supply by 476,000 litres, resulting in a reduced requirement of $476,000 under air transportation for 2012/13.**

Efficiency gains

34. In addition to the proposed efficiency gains under air transportation and vehicles and equipment (see paras. 29 and 30 above), it is indicated in the proposed budget that a further gain of $60,000 could be achieved by consolidating supply functions through the establishment of an integrated and consolidated warehouse for engineering, communications and information technology assets. The consolidation will result in the proposed reduction of one national General Service post and one United Nations Volunteer position (A/66/681, para. 29). Upon enquiry, the Advisory Committee was informed that rather than physical construction, the virtual consolidation would be in terms of integration of staff, office space and processing and handling equipment, which would bring benefits such as (a) decreased distribution costs; (b) more efficient processing of requests; and (c) centralization of data input and asset inventory. **The Advisory Committee requests that efficiency gains achieved through the consolidation exercise be reflected in the performance report for 2012/13.**

Mine action

35. It is indicated in paragraph 11 of the performance report (A/66/573) that the Mission made significant progress in mine detection and clearance during the reporting period, destroying 33,000 explosive remnants of war, compared with the planning target of 3,000. Upon enquiry, the Advisory Committee was informed that the increased clearance productivity was technically achieved through the introduction of a new contract modality, the employment of one Operations/Quality Assurance Officer and the introduction of a new clearance technique. **The Advisory Committee welcomes the progress achieved by the Mission in mine detection and clearance activities and expects that lessons learned by MINURSO in this regard will be shared with other missions where appropriate.**

36. With respect to the actual and planned areas of land for mine clearance, the Advisory Committee notes that while the actual area of land cleared in 2010/11 was 8,422,225 m^2, the planned areas for 2011/12 and 2012/13 are 750,000 m^2 and 1,000,000 m^2, respectively (A/66/573, p. 10 and A/66/681, para. 37). Upon enquiry, the Committee was informed of the reasons for the lower target of 750,000 m^2 for 2011/12, compared with the actual achievement of 8,422,225 m^2 for 2010/11, and for the planned output of 1,000,000 m^2 for 2012/13. It was indicated that only five operational months of mine clearance were planned for 2011/12 owing to a lower level of funding, while 10 operational months were planned for 2012/13. However, as the terrain to be cleared for 2012/13 was more difficult, the area to be cleared did not directly relate to the increased number of operational months. The Committee notes from the proposed budget that during 2011/12, the Mission has transitioned from destruction of unexploded ordnance on the surface to a more complex and resource-intensive subsurface mine clearance.

Green technology project

37. The Advisory Committee notes from the budget performance report for 2010/11 that the planned installation of two wind-propelled power turbines was cancelled owing to the complex nature of the project (A/66/573, p. 15). Upon enquiry, the Committee was informed that there was lack of full operating knowledge of the system and trained staff to implement the project. The Committee

was further informed that the project would be reconsidered after proper technical investigations into issues related to wind data, installation, maintenance and training were conducted in the near future. **It is unclear to the Advisory Committee why the wind-propelled power turbines project was initially proposed without the full data and knowledge required for such projects. The Committee is of the view that budget proposals should be based on well-researched planning assumptions.**

Quick-impact projects

38. The Advisory Committee recalls that for the 2011/12 period, $50,000 was requested for two quick-impact projects for wells east of the berm to provide water to team sites and the local population, which was the first request for quick-impact projects by the Mission (A/65/743/Add.5, para. 33). Upon enquiry, the Committee was informed that approval for the projects was granted only recently by the local authorities and that the implementation of the projects was expected to start before mid-March 2012. The Advisory Committee observes that the information provided in the proposed budget indicates that the projects were implemented, which in fact is not an accurate reflection of the status of the projects. **The Advisory Committee once again encourages the Mission to ensure that the two quick-impact projects are implemented as soon as possible (see A/65/743/Add.5, para. 33).**

Training

39. Information with respect to the estimated requirements for training for 2012/13 is provided in paragraphs 33 to 35 of the proposed budget (A/66/681). The Advisory Committee notes from the table under paragraph 34 that the actual, planned and proposed numbers of international staff participating in external training are 33 for 2010/11, 29 for 2011/12 and 27 for 2012/13, compared with the total actual, budgeted and proposed number of international staff of 99, 102 and 100 for the corresponding periods. It therefore appears to the Advisory Committee that on average, each of the international staff of the Mission has an external training course once every three years.

40. The Advisory Committee sought justifications as to why it was necessary to provide international staff with external training courses so frequently and was informed that all external training activities conducted were to meet Mission requirements or to provide skills approved for particular positions and functions. The Advisory Committee deals in more detail with the issue of training in peacekeeping missions in the context of its report on cross-cutting issues (A/66/718).

Follow-up to the recommendations of the Board of Auditors

41. A summary of follow-up actions taken to implement the recommendations of the United Nations Board of Auditors is contained in section V.C of the proposed budget (A/66/681). With respect to the low flight occupancy rate of the Mission's AN-26 aircraft as identified by the Board, it is indicated therein that the Mission has taken corrective actions to maximize the occupancy rate of its flights by reconfiguring its fleet composition. In doing so, one aircraft was withdrawn and two AN-26 aircraft have been reconfigured to maximize both passenger and cargo transportation to and from the Mission's team sites. **The Advisory Committee is of**

the view that the Mission should continue to intensify its efforts to implement the recommendations of the Board of Auditors.

V. Conclusion

42. The action to be taken by the General Assembly in connection with the financing of MINURSO for the period from 1 July 2010 to 30 June 2011 is indicated in section V of the budget performance report (A/66/573). **The Advisory Committee recommends that the unencumbered balance of $28,400, as well as other income and adjustments in the amount of $1,109,700, be credited to Member States.**

43. The action to be taken by the General Assembly in connection with the financing of MINURSO for the period from 1 July 2012 to 30 June 2013 is indicated in section IV of the proposed budget (A/66/681). **The Advisory Committee recommends that the General Assembly appropriate an amount of $58,239,200 for the maintenance of the Mission for the 12-month period from 1 July 2012 to 30 June 2013.**

Documentation

- Budget performance of the United Nations Mission for the Referendum in Western Sahara for the period from 1 July 2010 to 30 June 2011 (A/66/573)
- Budget for the United Nations Mission for the Referendum in Western Sahara for the period from 1 July 2012 to 30 June 2013 (A/66/681)
- Report of the Board of Auditors on United Nations peacekeeping operations for the 12-month period from 1 July 2010 to 30 June 2011 (A/66/5 (Vol. II), chap. II)
- Report of the Advisory Committee on Administrative and Budgetary Questions on the financial performance for the period from 1 July 2009 to 30 June 2010 and proposed budget for the period from 1 July 2011 to 30 June 2012 of the United Nations Mission for the Referendum in Western Sahara (A/65/743/Add.5)
- General Assembly resolutions 64/284 and 65/304 on the financing of the United Nations Mission for the Referendum in Western Sahara
- Security Council resolutions 690 (1991) and 1979 (2011)

Annex I

Current and projected expenditures for the United Nations Mission for the Referendum in Western Sahara for the period from 1 July 2011 to 30 June 2012

(Thousands of United States dollars)

		1 July 2011 to 31 January 2012		*Projected 1 February to 30 June 2012*				
	Apportionment	*Total expenditure*	*Unencumbered balance*	*Expenditure*	*Total expenditure including projected*	*Estimated unencumbered balance as at 30 June 2012*	*Variance percentage*	
	(1)	*(2)*	*(3)=(1)-(2)*	*(4)*	*(5)=(2)+(4)*	*(6)=(1)-(5)*	*(7)=(6)÷(1)*	*Reasons for variance*
Military and police personnel								
Military observers	5 743.7	3 615.6	2 128.1	1 940.2	5 555.8	187.9	3.3	The unutilized balance is mainly due to the higher projected average vacancy rate of 3 per cent compared to the budgeted rate of 2 per cent.
Military contingents	757.9	544.3	213.6	232.3	776.6	(18.7)	(2.5)	The additional requirement is mainly due to higher cost of transportation of contingent personnel to their home country at the end of tour of duty.
United Nations police	165.5	55.1	110.4	73.6	128.7	36.8	22.2	The unutilized balance is mainly due to the projected average vacancy rate of 11 per cent, compared to the full deployment assumed in the budget.
Subtotal	**6 667.1**	**4 215.0**	**2 452.1**	**2 246.1**	**6 461.1**	**206.0**	**3.1**	
Civilian personnel								
International staff	17 649.6	11 313.6	6 336.0	7 949.0	19 262.6	(1 613.0)	(9.1)	The additional requirement is mainly due to the additional cost arising from the change in benefits and entitlements resulting from the implementation of the harmonization of conditions of service.

	1 July 2011 to 31 January 2012			*Projected 1 February to 30 June 2012*				
	Apportionment	*Total expenditure*	*Unencumbered balance*	*Expenditure*	*Total expenditure including projected*	*Estimated unencumbered balance as at 30 June 2012*	*Variance percentage*	
	(1)	*(2)*	*(3)=(1)-(2)*	*(4)*	*(5)=(2)+(4)*	*(6)=(1)-(5)*	*(7)=(6)÷(1)*	*Reasons for variance*
National staff	4 052.9	2 724.9	1 328.0	2 050.8	4 775.7	(722.8)	(17.8)	The additional requirement is mainly due to the reclassification of national staff posts to higher grades.
United Nations Volunteers	809.5	455.1	354.4	209.1	664.2	145.3	17.9	The unutilized balance is mainly due to the higher projected average vacancy rate of 7 per cent compared to the budgeted rate of 2 per cent.
General temporary assistance	47.0	36.1	10.9	23.1	59.2	(12.2)	(26.0)	The additional requirement is mainly due to the reclassification of national staff posts to higher grades.
Subtotal	**22 559.0**	**14 529.7**	**8 029.3**	**10 232.0**	**24 761.7**	**(2 202.7)**	**(9.8)**	
Operational costs								
Government-provided personnel	39.4	22.7	16.7	16.3	39.0	0.4	1.0	The unutilized balance is mainly due to lower requirements for monthly subsistence allowance payments resulting from approved absences outside the mission area.
Consultants	15.0	—	15.0	15.0	15.0	—	—	
Official travel	704.5	357.3	347.2	222.5	579.8	124.7	17.7	The unutilized balance is mainly due to official travel that could not take place as the relevant parties were not available.
Facilities and infrastructure	4 467.8	2 088.1	2 379.7	2 039.5	4 127.6	340.2	7.6	The unutilized balance is due to the cancellation of acquisition of water purification facilities and reduction in spare parts as well as lower actual requirements for self-sustainment.

	1 July 2011 to 31 January 2012			Projected 1 February to 30 June 2012				
	Apportionment	*Total expenditure*	*Unencumbered balance*	*Expenditure*	*Total expenditure including projected*	*Estimated unencumbered balance as at 30 June 2012*	*Variance percentage*	
	(1)	*(2)*	*(3)=(1)-(2)*	*(4)*	*(5)=(2)+(4)*	*(6)=(1)-(5)*	*(7)=(6)÷(1)*	*Reasons for variance*
Ground transportation	3 609.3	639.7	2 969.6	1 392.2	2 031.9	1 577.4	43.7	The unutilized balance is mainly due to the receipt of vehicles from MINURCAT, resulting in reduced procurement.
Air transportation	17 046.7	12 261.1	4 785.6	3 134.7	15 395.8	1 650.9	9.7	The unutilized balance is mainly due to the termination of one helicopter contract in May 2011.
Communications	1 411.5	1 056.9	354.6	345.0	1 401.9	9.6	0.7	
Information technology	1 096.4	711.4	385.0	381.0	1 092.4	4.0	0.4	
Medical	157.8	110.2	47.6	87.0	197.2	(39.4)	(25.0)	The additional requirement is mainly due to actual medical evacuation costs for military personnel.
Other supplies, services and equipment	3 624.9	3 215.1	409.8	306.9	3 522.0	102.9	2.8	The unutilized balance is due to the cancellation of the acquisition of new air conditioners, as new hard-wall accommodations include air-conditioning units.
Quick-impact projects	50.0	—	50.0	50.0	50.0	—	—	
Subtotal	**32 223.3**	**20 462.5**	**11 760.8**	**7 990.1**	**28 452.6**	**3 770.7**	**11.7**	
Gross requirements	**61 449.4**	**39 207.2**	**22 242.2**	**20 468.2**	**59 675.4**	**1 774.0**	**2.9**	
Staff assessment income	2 761.3	1 618.0	1 143.3	1 143.3	2 761.3	—	—	
Net requirements	**58 688.1**	**37 589.2**	**21 098.9**	**19 324.9**	**56 914.1**	**1 774.0**	**3.0**	
Voluntary contributions in kind (budgeted)	1 769.9	516.8	1 253.1	1 253.1	1 769.9	—	—	
Total requirements	**63 219.3**	**39 724.0**	**23 495.3**	**21 721.3**	**61 445.3**	**1 774.0**	**2.8**	

Annex II

Summary of proposed changes in staffing for the United Nations Mission for the Referendum in Western Sahara for the 2012/13 period

Office/Section/Unit	*Number*	*Level*	*Description*
Component 3: support			
Finance Section			
	-1	FS	Conversion of a Finance Assistant post to a national General Service post
	+1	NGS	Establishment of a national General Service post by conversion of a Finance Assistant post
Subtotal	—		
Aviation Section			
	+3	NGS	Redeployment of one Warehouse Assistant post and one post from Communications and Information Technology Section and one Material and Assets Assistant post from Engineering Section
	+2	NGS	Establishment of two national General Service posts by conversion of two United Nations Volunteer positions (Administrative Assistant and Air Operation Assistant)
	-2	UNV	Conversion of one Administrative Assistant post and one Air Operation Assistant post to national General Service posts
Subtotal	**+3**		
Engineering Section			
	-1	NGS	Abolishment of a Material and Assets Assistant post
	-1	NGS	Redeployment of a Material and Assets Assistant post to Aviation Section
Subtotal	**-2**		
Communications and Information Technology Section			
	-5	NGS	Redeployment of one Warehouse Assistant post and one Telecommunications Assistant post to Aviation Section and three Material and Assets Assistant posts to Joint Logistics Operation Centre
	-1	UNV	Abolishment of a Telecommunications Assistant position
Subtotal	**-6**		
Transport Section			
	-1	FS	Conversion of an Inventory and Supply Assistant post to a national General Service post

Office/Section/Unit	*Number*	*Level*	*Description*
	+2	NGS	Establishment of two national General Service posts by conversion of an Inventory and Supply Assistant post and a Transport Assistant position
	-1	UNV	Conversion of a Transport Assistant position to a national General Service post
Subtotal	—		
Joint Logistics Operation Centre			
	+3	NGS	Redeployment of three Material and Assets Assistant posts from Communications and Information Technology Section
Total	**-2**		
International posts	-2		
National posts	+4		
United Nations Volunteers	-4		

Abbreviations: FS, Field Service; NGS, national General Service; UNV, United Nations Volunteer.